

UNITED STATES OF AMERICA  
IN THE COURT OF FEDERAL CLAIMS

JEFFREY A. SARTAIN and  
KAROL J. STEWART, individuals,

Plaintiffs,

v.

Case No. 20-1857 T

UNITED STATES OF AMERICA,

Defendant.

**CONTAINS REDACTED INFORMATION**

**COMPLAINT**

NOW COME Jeffrey A. Sartain and Karol J. Stewart, by and through their attorney, Joseph Falcone, and for their Complaint for tax refund against the United States of America, state as follows:

1. Plaintiffs are Jeffrey A. Sartain and Karol J. Stewart, and are residents and citizens of the City of Portland, State of Texas.
2. Defendant is the United States of America acting through its agency, the Internal Revenue Service.

3. This is a suit arising under Federal Law and is a claim for the recovery of federal income tax and interest erroneously paid by the taxpayer or erroneously assessed and collected by the Internal Revenue Service. This Court has jurisdiction under 28 USC 1346(a)(1), 28 USC 1491 and 26 USC 7422.
4. Plaintiffs are filing this complaint within the period of time specified in 28 USC 2501.
5. The Plaintiffs have not begun other lawsuits in state or federal court dealing with the same or similar facts involved in this action.
6. On April 15, 2015, Plaintiffs timely filed an extension to October 15, 2015, to file their 2014 Federal income tax return (form 1040), with the Internal Revenue Service. . A copy of the form 4868 Application for Automatic Extension of Time to File U.S. Individual Income tax Return for 2014 is attached hereto as Exhibit A. A copy of the filing receipt of the extension is attached hereto as Exhibit B.
7. On October 12, 2018, Plaintiffs timely mailed their 2014 federal income tax return to the Internal Revenue Service in Austin, Texas 73301, which return claimed a refund of an overpayment for income taxes for 2014 in the amount

of \$5,100. Attached as Exhibit C is a copy of the Plaintiff's 2014 federal income tax return that claims a refund of \$5,100.

8. Attached hereto as Exhibit D is the statement required by RCFC 9(m)(2)(B).

9. Attached as Exhibit E is a copy of the U.S. Certified Mail Receipt for the mailing of the tax return on October 12, 2018.

10. The Plaintiffs' 2014 federal income tax return was received by the Internal Revenue Service on October 15, 2018. Attached hereto as Exhibit F is a copy of the U.S. Post Office Delivery record showing receipt on October 15, 2018.

11. On December 19, 2018, the Internal Revenue Service sent Plaintiffs a notice stating that Plaintiffs' claim for refund was denied as being untimely.

Attached as Exhibit G is a copy of the Internal Revenue Service's December 19, 2018, notice disallowing Plaintiff's claim for refund for the year 2014.

12. Pursuant to 26 USC 6511(b)(2)(A), the last day to file the Plaintiff's claim for refund would be three years plus the period of any extension of time for filing the return from the due date of the return

13. As the Plaintiffs timely filed their claim for refund within the time set forth by 26 USC 6511(b)(2)(A), and Plaintiffs are otherwise entitled to the refund

as claimed on their federal income tax return for 2014 according to the Internal Revenue Laws, Plaintiffs has suffered damages by the United States' actions of not remitting Plaintiffs' full income tax refund for the tax year 2014 and causing the Plaintiffs to have to file an pursue this case, and therefore Plaintiffs are entitled to be refunded the amount of \$5,100 plus interest from the United States, along with costs of this action under 28 USC 1346, 28 USC 1491 and 26 USC 7422, and this Court should order that the refund, plus interest, be issued.

WHEREFORE, Plaintiffs pray that this Honorable Court award judgment in favor of Plaintiffs and against Defendant in the amount of \$5,100 plus interest from April 15, 2015, plus costs and attorneys fees, and in the alternative order the United States to refund Plaintiffs their overpayment of taxes for the tax year 2014, plus interest from April 15, 2015, and

Such costs and attorneys' fees as are available, and

Such other and further relief that this Court deems equitable and property.



/s/ Joseph Falcone \_\_\_\_\_ December 14, 2020  
Joseph Falcone (P25727)  
Attorney for Plaintiff  
3000 Town Center, Suite 2370  
Southfield, MI 48075  
248-357-6610  
jf@lawyer.com

# EXHIBIT A

Form **4868**Department of the Treasury  
Internal Revenue Service (99)

(on bottom of page)

**Application for Automatic Extension of Time  
To File U.S. Individual Income Tax Return**► Information about Form 4868 and its instructions is available at [www.irs.gov/form4868](http://www.irs.gov/form4868).

OMB No. 1545-0074

**2014**

**Mail To: Department of the Treasury  
Internal Revenue Service  
AUSTIN, TX 73301-0045**

----- CUT HERE -----

Form **4868**Department of the Treasury  
Internal Revenue Service (99)**Application for Automatic Extension of Time  
To File U.S. Individual Income Tax Return**

For calendar year 2014, or other tax year beginning

, ending

OMB No. 1545-0074

**2014**

Part I Identification		Part II Individual Income Tax	
<b>1</b> Your name(s) (see instructions)  <b>JEFFREY A. SARTAIN</b> <b>KAROL J. STEWART</b>		<b>4</b> Estimate of total tax liability for 2014 \$ _____ <b>5</b> Total 2014 payments ..... _____ <b>6 Balance due.</b> Subtract line 5 from line 4 (see instructions) ..... _____ <b>7</b> Amount you are paying (see instr.) ► _____	
Address (see instructions) <b>4405 N NAVARRO, APT 1601</b>  City, town, or post office <b>VICTORIA</b>		<b>8</b> Check here if you are "out of the country" and a U.S. citizen or resident (see instructions) ..... ► <input type="checkbox"/>	
<b>2</b> Your social security number [REDACTED]	<b>3</b> Spouse's social security number [REDACTED]	<b>9</b> Check here if you file Form 1040NR or 1040NR-EZ and did not receive wages as an employee subject to U.S. income tax withholding ..... ► <input type="checkbox"/>	
State	ZIP Code		
<b>TX</b>	<b>77904</b>		

For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Form **4868** (2014)

# EXHIBIT B

Untitled

Name: SARTAIN, JEFFREY A. & KAROL J.

Tax Authority: US EXT

Details: Ack issued by agency:04/16/2015

Postmark 4/15/2015 09:58:08 PM CT

ELF filename=XSARTAINSTE.1040\_EXT.2014\_0.US.XEF

Accepted

SubID=



# EXHIBIT C



a Employee's social security number [REDACTED]		Safe, accurate, FAST! Use		Visit the IRS website www.irs.gov/efile	
b Employer identification number (EIN) [REDACTED]		OMB No. 1545-0008			
c Employer's name, address, and ZIP code UH SYSTEM CONSOLIDATED 4800 CALHOUN HOUSTON TX 77204-6125		1 Wages, tips, other compensation 53366.55		2 Federal income tax withheld 8635.42	
		3 Social security wages 57400.48		4 Social security tax withheld 3558.83	
		5 Medicare wages and tips 57400.48		6 Medicare tax withheld 832.31	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's name, address, city, and ZIP code JEFFREY A SARTAIN 1305 NORTH GLASS STREET VICTORIA TX 77901-5126		Suff. 11 Nonqualified plans		12a See instructions for box 12 C   97.20	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b DD   13146.24	
		14 Other		12c	
				12d	
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

Form **W-2** Wage and Tax Statement

2014

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

a Employee's social security number [REDACTED]		OMB No. 1545-0008		9531 This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.	
b Employer identification number (EIN) [REDACTED]				1 Wages, tips, other compensation 53366.55	
c Employer's name, address, and ZIP code UH SYSTEM CONSOLIDATED 4800 CALHOUN HOUSTON TX 77204-6125		3 Social security wages 57400.48		2 Federal income tax withheld 8635.42	
		5 Medicare wages and tips 57400.48		4 Social security tax withheld 3558.83	
		7 Social security tips		6 Medicare tax withheld 832.31	
d Control number		9		8 Allocated tips	
e Employee's name, address, city, and ZIP code JEFFREY A SARTAIN 1305 NORTH GLASS STREET VICTORIA TX 77901-5126		Suff. 11 Nonqualified plans		10 Dependent care benefits	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a See instructions for box 12 C   97.20	
		14 Other		12b DD   13146.24	
				12c	
				12d	
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

Form **W-2** Wage and Tax Statement

2014

Department of the Treasury—Internal Revenue Service

Copy C—For EMPLOYEE'S RECORDS (See Notice to Employee on the back of Copy B.) or Copy 2 to be Filed With Employee's State, City or Local Income Tax Return

Safe, accurate  
FAST! Use

IRS e-file

LW2BC

5212



**W-2 Wage and Tax Statement** 2014

OMB No. 1545-0008

Form **Copy B - To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

c Employer's name, address, and ZIP code  
TEXAS A&M UNIV. - CORPUS CHRISTI  
PAYROLL DEPARTMENT  
6300 OCEAN DR, UNIT 57  
CORPUS CHRISTI TX 78412 5739

e Employee's name, address, and ZIP code  
KAROL J STEWART  
1305 N Glass St  
Victoria TX 77901-5126

1 Wages, tips, other compensation	2 Federal income tax withheld
33,101.12	4,239.17
7 Social security tips	3 Social security wages
	35,449.96
8 Allocated tips	5 Medicare wages and tips
	35,449.96
9	6 Medicare tax withheld
	514.02
10 Dependent care benefits	11 Nonqualified plans
12a See instructions for box 12	12b
DD 3,431.25	
12d	13 Statutory emp
	Retirement plan X
	Third-party sick pay
b Employer identification number (EIN)	a Employee's social security number
15 State Employer's state ID number	16 State wages, tips, etc.
17 State income tax	18 Local wages, tips, etc.
19 Local income tax	20 Locality name

**W-2 Wage and Tax Statement** 2014

OMB No. 1545-0008

Form **Copy C - For EMPLOYEE'S RECORDS (See Notice to Employee on the back of Copy B.)**

c Employer's name, address, and ZIP code  
TEXAS A&M UNIV. - CORPUS CHRISTI  
PAYROLL DEPARTMENT  
6300 OCEAN DR, UNIT 57  
CORPUS CHRISTI TX 78412 5739

e Employee's name, address, and ZIP code  
KAROL J STEWART  
1305 N Glass St  
Victoria TX 77901-5126

1 Wages, tips, other compensation	2 Federal income tax withheld
33,101.12	4,239.17
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9	6 Medicare tax withheld
	514.02
10 Dependent care benefits	11 Nonqualified plans
12a See instructions for box 12	12b
DD 3,431.25	
12d	13 Statutory emp
	Retirement plan X
	Third-party sick pay
b Employer identification number (EIN)	a Employee's social security number
15 State Employer's state ID number	16 State wages, tips, etc.
17 State income tax	18 Local wages, tips, etc.
19 Local income tax	20 Locality name

**W-2 Wage and Tax Statement** 2014

OMB No. 1545-0008

Form **Copy 2 - To Be Filed With Employee's State, City, or Local Income Tax Return.**

c Employer's name, address, and ZIP code  
TEXAS A&M UNIV. - CORPUS CHRISTI  
PAYROLL DEPARTMENT  
6300 OCEAN DR, UNIT 57  
CORPUS CHRISTI TX 78412 5739

e Employee's name, address, and ZIP code  
KAROL J STEWART  
1305 N Glass St  
Victoria TX 77901-5126

1 Wages, tips, other compensation	2 Federal income tax withheld
33,101.12	4,239.17
7 Social security tips	3 Social security wages
	35,449.96
8 Allocated tips	5 Medicare wages and tips
	35,449.96
9	6 Medicare tax withheld
	514.02
10 Dependent care benefits	11 Nonqualified plans
12a See instructions for box 12	12b
DD 3,431.25	
12d	13 Statutory emp
	Retirement plan X
	Third-party sick pay
b Employer identification number (EIN)	a Employee's social security number
15 State Employer's state ID number	16 State wages, tips, etc.
17 State income tax	18 Local wages, tips, etc.
19 Local income tax	20 Locality name

**W-2 Wage and Tax Statement** 2014

OMB No. 1545-0008

Form **Copy 2 - To Be Filed With Employee's State, City, or Local Income Tax Return.**

c Employer's name, address, and ZIP code  
15 160150  
TEXAS A&M UNIV. - CORPUS CHRISTI  
PAYROLL DEPARTMENT  
6300 OCEAN DR, UNIT 57  
CORPUS CHRISTI TX 78412 5739

e Employee's name, address, and ZIP code  
KAROL J STEWART  
1305 N Glass St  
Victoria TX 77901-5126

1 Wages, tips, other compensation	2 Federal income tax withheld
33,101.12	4,239.17
7 Social security tips	3 Social security wages
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17 State income tax	18 Local wages, tips, etc.
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Form	1040	Department of the Treasury—Internal Revenue Service (99)	2014	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.																																																																																																						
For the year Jan. 1–Dec. 31, 2014, or other tax year beginning , 2014, ending , 20																																																																																																											
Your first name and initial <b>JEFFREY A.</b>		Last name <b>SARTAIN</b>		Your social security number [REDACTED]																																																																																																							
If a joint return, spouse's first name and initial <b>KAROL J.</b>		Last name <b>STEWART</b>		Spouse's social security number [REDACTED]																																																																																																							
Home address (number and street). If you have a P.O. box, see instructions. <b>1201 MOORE AVE</b>				Apt. no. <b>2110</b>																																																																																																							
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>PORTLAND TX 78374</b>				<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse																																																																																																							
Foreign country name		Foreign province/state/county				Foreign postal code																																																																																																					
<b>Filing Status</b> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">           1 <input type="checkbox"/> Single            2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income)            3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶         </div> <div style="width: 45%;">           4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶            5 <input type="checkbox"/> Qualifying widow(er) with dependent child         </div> </div>																																																																																																											
<b>Exemptions</b> <div style="display: flex; justify-content: space-between;"> <div style="width: 75%;">           6a <input checked="" type="checkbox"/> <b> Yourself.</b> If someone can claim you as a dependent, <b>do not</b> check box 6a            b <input checked="" type="checkbox"/> <b> Spouse</b>            c <b> Dependents:</b> <table border="1" style="width: 100%; border-collapse: collapse; font-size: 0.8em;"> <thead> <tr> <th style="width: 40%;">(1) First name</th> <th style="width: 20%;">Last name</th> <th style="width: 20%;">(2) Dependent's social security number</th> <th style="width: 20%;">(3) Dependent's relationship to you</th> <th style="width: 10%;">(4) <input checked="" type="checkbox"/> if child under age 17 qual. for child tax credit (see instr.)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table> </div> <div style="width: 25%;">           Boxes checked on 6a and 6b <b>2</b>            No. of children on 6c who:            • lived with you            • did not live with you due to divorce or separation (see instructions)            Dependents on 6c not entered above            Add numbers on lines above ▶ <b>2</b> </div> </div>						(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qual. for child tax credit (see instr.)																																																																																																	
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<b>Income</b> <table border="1" style="width: 100%; border-collapse: collapse; font-size: 0.8em;"> <tr> <td style="width: 70%;">7 Wages, salaries, tips, etc. Attach Form(s) W-2</td> <td style="width: 10%; text-align: center;">7</td> <td style="width: 20%; text-align: right;">86,468</td> </tr> <tr> <td>8a Taxable interest. Attach Schedule B if required</td> <td style="text-align: center;">8a</td> <td> </td> </tr> <tr> <td>b Tax-exempt interest. Do not include on line 8a</td> <td style="text-align: center;">8b</td> <td> </td> </tr> <tr> <td>9a Ordinary dividends. Attach Schedule B if required</td> <td style="text-align: center;">9a</td> <td> </td> </tr> <tr> <td>b Qualified dividends</td> <td style="text-align: center;">9b</td> <td> </td> </tr> <tr> <td>10 Taxable refunds, credits, or offsets of state and local income taxes</td> <td style="text-align: center;">10</td> <td> </td> </tr> <tr> <td>11 Alimony received</td> <td style="text-align: center;">11</td> <td> </td> </tr> <tr> <td>12 Business income or (loss). Attach Schedule C or C-EZ</td> <td style="text-align: center;">12</td> <td style="text-align: right;">-1,235</td> </tr> <tr> <td>13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/></td> <td style="text-align: center;">13</td> <td> </td> </tr> <tr> <td>14 Other gains or (losses). Attach Form 4797</td> <td style="text-align: center;">14</td> <td> </td> </tr> <tr> <td>15a IRA distributions</td> <td style="text-align: center;">15a</td> <td> </td> </tr> <tr> <td>16a Pensions and annuities</td> <td style="text-align: center;">16a</td> <td> </td> </tr> <tr> <td>17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E</td> <td style="text-align: center;">17</td> <td> </td> </tr> <tr> <td>18 Farm income or (loss). Attach Schedule F</td> <td style="text-align: center;">18</td> <td> </td> </tr> <tr> <td>19 Unemployment compensation</td> <td style="text-align: center;">19</td> <td> </td> </tr> <tr> <td>20a Social security benefits</td> <td style="text-align: center;">20a</td> <td> </td> </tr> <tr> <td>21 Other income. List type and amount <b>PRIOR YEAR NOL</b></td> <td style="text-align: center;">21</td> <td style="text-align: right;">-4,566</td> </tr> <tr> <td>22 Combine the amounts in the far right column for lines 7 through 21. This is your <b>total income</b> ▶</td> <td style="text-align: center;">22</td> <td style="text-align: right;">80,667</td> </tr> <tr> <td colspan="3"> <b>Adjusted Gross Income</b> <table border="1" style="width: 100%; border-collapse: collapse; font-size: 0.8em;"> <tr><td>23 Educator expenses</td><td style="text-align: center;">23</td><td> </td></tr> <tr><td>24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ</td><td style="text-align: center;">24</td><td> </td></tr> <tr><td>25 Health savings account deduction. Attach Form 8889</td><td style="text-align: center;">25</td><td> </td></tr> <tr><td>26 Moving expenses. Attach Form 3903</td><td style="text-align: center;">26</td><td> </td></tr> <tr><td>27 Deductible part of self-employment tax. Attach Schedule SE</td><td style="text-align: center;">27</td><td> </td></tr> <tr><td>28 Self-employed SEP, SIMPLE, and qualified plans</td><td style="text-align: center;">28</td><td> </td></tr> <tr><td>29 Self-employed health insurance deduction</td><td style="text-align: center;">29</td><td> </td></tr> <tr><td>30 Penalty on early withdrawal of savings</td><td style="text-align: center;">30</td><td> </td></tr> <tr><td>31a Alimony paid b Recipient's SSN ▶</td><td style="text-align: center;">31a</td><td> </td></tr> <tr><td>32 IRA deduction</td><td style="text-align: center;">32</td><td> </td></tr> <tr><td>33 Student loan interest deduction</td><td style="text-align: center;">33</td><td style="text-align: right;">2,500</td></tr> <tr><td>34 Tuition and fees. Attach Form 8917</td><td style="text-align: center;">34</td><td> </td></tr> <tr><td>35 Domestic production activities deduction. Attach Form 8903</td><td style="text-align: center;">35</td><td> </td></tr> <tr><td>36 Add lines 23 through 35</td><td style="text-align: center;">36</td><td style="text-align: right;">2,500</td></tr> <tr><td>37 Subtract line 36 from line 22. This is your <b>adjusted gross income</b> ▶</td><td style="text-align: center;">37</td><td style="text-align: right;">78,167</td></tr> </table> </td> </tr> </table>						7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	86,468	8a Taxable interest. Attach Schedule B if required	8a		b Tax-exempt interest. Do not include on line 8a	8b		9a Ordinary dividends. Attach Schedule B if required	9a		b Qualified dividends	9b		10 Taxable refunds, credits, or offsets of state and local income taxes	10		11 Alimony received	11		12 Business income or (loss). Attach Schedule C or C-EZ	12	-1,235	13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13		14 Other gains or (losses). 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7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	86,468																																																																																																									
8a Taxable interest. Attach Schedule B if required	8a																																																																																																										
b Tax-exempt interest. Do not include on line 8a	8b																																																																																																										
9a Ordinary dividends. Attach Schedule B if required	9a																																																																																																										
b Qualified dividends	9b																																																																																																										
10 Taxable refunds, credits, or offsets of state and local income taxes	10																																																																																																										
11 Alimony received	11																																																																																																										
12 Business income or (loss). Attach Schedule C or C-EZ	12	-1,235																																																																																																									
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13																																																																																																										
14 Other gains or (losses). Attach Form 4797	14																																																																																																										
15a IRA distributions	15a																																																																																																										
16a Pensions and annuities	16a																																																																																																										
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17																																																																																																										
18 Farm income or (loss). Attach Schedule F	18																																																																																																										
19 Unemployment compensation	19																																																																																																										
20a Social security benefits	20a																																																																																																										
21 Other income. List type and amount <b>PRIOR YEAR NOL</b>	21	-4,566																																																																																																									
22 Combine the amounts in the far right column for lines 7 through 21. This is your <b>total income</b> ▶	22	80,667																																																																																																									
<b>Adjusted Gross Income</b> <table border="1" style="width: 100%; border-collapse: collapse; font-size: 0.8em;"> <tr><td>23 Educator expenses</td><td style="text-align: center;">23</td><td> </td></tr> <tr><td>24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ</td><td style="text-align: center;">24</td><td> </td></tr> <tr><td>25 Health savings account deduction. Attach Form 8889</td><td style="text-align: center;">25</td><td> </td></tr> <tr><td>26 Moving expenses. Attach Form 3903</td><td style="text-align: center;">26</td><td> </td></tr> <tr><td>27 Deductible part of self-employment tax. Attach Schedule SE</td><td style="text-align: center;">27</td><td> </td></tr> <tr><td>28 Self-employed SEP, SIMPLE, and qualified plans</td><td style="text-align: center;">28</td><td> </td></tr> <tr><td>29 Self-employed health insurance deduction</td><td style="text-align: center;">29</td><td> </td></tr> <tr><td>30 Penalty on early withdrawal of savings</td><td style="text-align: center;">30</td><td> </td></tr> <tr><td>31a Alimony paid b Recipient's SSN ▶</td><td style="text-align: center;">31a</td><td> </td></tr> <tr><td>32 IRA deduction</td><td style="text-align: center;">32</td><td> </td></tr> <tr><td>33 Student loan interest deduction</td><td style="text-align: center;">33</td><td style="text-align: right;">2,500</td></tr> <tr><td>34 Tuition and fees. Attach Form 8917</td><td style="text-align: center;">34</td><td> </td></tr> <tr><td>35 Domestic production activities deduction. Attach Form 8903</td><td style="text-align: center;">35</td><td> </td></tr> <tr><td>36 Add lines 23 through 35</td><td style="text-align: center;">36</td><td style="text-align: right;">2,500</td></tr> <tr><td>37 Subtract line 36 from line 22. This is your <b>adjusted gross income</b> ▶</td><td style="text-align: center;">37</td><td style="text-align: right;">78,167</td></tr> </table>			23 Educator expenses	23		24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24		25 Health savings account deduction. Attach Form 8889	25		26 Moving expenses. Attach Form 3903	26		27 Deductible part of self-employment tax. Attach Schedule SE	27		28 Self-employed SEP, SIMPLE, and qualified plans	28		29 Self-employed health insurance deduction	29		30 Penalty on early withdrawal of savings	30		31a Alimony paid b Recipient's SSN ▶	31a		32 IRA deduction	32		33 Student loan interest deduction	33	2,500	34 Tuition and fees. Attach Form 8917	34		35 Domestic production activities deduction. Attach Form 8903	35		36 Add lines 23 through 35	36	2,500	37 Subtract line 36 from line 22. This is your <b>adjusted gross income</b> ▶	37	78,167																																																												
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Form 1040 (2014)

**JEFFREY A. SARTAIN & KAROL J. STEWART**

2

**Tax and Credits**

38	Amount from line 37 (adjusted gross income)	38	78,167
39a	Check <input type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1950, <input type="checkbox"/> Blind. <b>Total boxes checked</b> 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/>		
40	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)	40	12,400
41	Subtract line 40 from line 38	41	65,767
42	<b>Exemptions.</b> If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions	42	7,900
43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	57,867
44	<b>Tax</b> (see instr.). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	7,774
45	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	7,774
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your <b>total credits</b>	55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	7,774

**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:

Single or Married filing separately, \$6,200

Married filing jointly or Qualifying widow(er), \$12,400

Head of household, \$9,100

**Other Taxes**

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	
63	Add lines 56 through 62. This is your <b>total tax</b>	63	7,774

**Payments**

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	12,874
65	2014 estimated tax payments and amount applied from 2013 return	65	
66a	<b>Earned income credit (EIC)</b>	66a	
b	Nontaxable combat pay election <b>66b</b>		
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> Reserved d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your <b>total payments</b>	74	12,874

**Refund**

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you <b>overpaid</b>	75	5,100
76a	Amount of line 75 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	76a	5,100

Direct deposit? See instructions.

b	Routing number <b>074000010</b>	c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <b>628426389</b>		
77	Amount of line 75 you want <b>applied to your 2015 estimated tax</b>	77	

**Amount You Owe**

78	<b>Amount you owe.</b> Subtract line 74 from line 63. For details on how to pay, see instructions	78	
79	Estimated tax penalty (see instructions)	79	

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions) ☒ **Yes.** Complete below. ☐ **No**

Designee's name **CRAIG P. COFFMAN** Personal identification number (PIN) **45123**

Phone no. **812-859-6361**

**Sign Here**

Joint return? See instr. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature **ASST PROFESSOR** Date **09/29/18** Your occupation **MUSEUM ADMIN PROFESSIONAL**

Spouse's signature. If a joint return, **both** must sign. Date **09/29/18** Spouse's occupation **MUSEUM ADMIN PROFESSIONAL**

If the IRS sent you an Identity Protection PIN, enter it here (see instr.)

Print/Type preparer's name **CRAIG P. COFFMAN** Preparer's signature **09/29/18** Check ☐ if self-employed PTIN **123456789**

**Paid**

**Preparer**

**Use Only**

Firm's name **COFFMAN PROACTIVE CPA SERVICES, LLC** Firm's EIN **123456789**

Firm's address **PO BOX 594 SPENCER IN 47460-0594** Phone no. **812-859-6361**

**SCHEDULE C  
(Form 1040)****Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

**2014**Attachment  
Sequence No. **09**Department of the Treasury  
Internal Revenue Service

(99)

► **Information about Schedule C and its separate instructions is at [www.irs.gov/schedulec](http://www.irs.gov/schedulec).**  
 ► **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

Name of proprietor

**JEFFREY A. SARTAIN**

Social security number (SSN)

**A** Principal business or profession, including product or service (see instructions)**B** Enter code from instructions**FREELANCE WRITING**► **711510****C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), (see instr.)**E** Business address (including suite or room no.) ► **1201 MOORE AVE 2110**

City, town or post office, state, and ZIP code

**PORTLAND****TX 78374****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►**G** Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on losses☒ Yes ☐ No**H** If you started or acquired this business during 2014, check here**I** Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions)☐ Yes ☒ No**J** If "Yes," did you or will you file required Forms 1099?☐ Yes ☐ No**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	<input type="checkbox"/>	<b>1</b>	<b>250</b>
<b>2</b> Returns and allowances		<b>2</b>	
<b>3</b> Subtract line 2 from line 1		<b>3</b>	<b>250</b>
<b>4</b> Cost of goods sold (from line 42)		<b>4</b>	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3		<b>5</b>	<b>250</b>
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6		<b>7</b>	<b>250</b>

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b> Advertising	<b>8</b>		<b>18</b> Office expense (see instructions)	<b>18</b>	
<b>9</b> Car and truck expenses (see instructions)	<b>9</b>		<b>19</b> Pension and profit-sharing plans	<b>19</b>	
<b>10</b> Commissions and fees	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions)	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b> Depletion	<b>12</b>		<b>b</b> Other business property	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>		<b>21</b> Repairs and maintenance	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>		<b>22</b> Supplies (not included in Part III)	<b>22</b>	
<b>15</b> Insurance (other than health)	<b>15</b>		<b>23</b> Taxes and licenses	<b>23</b>	
<b>16</b> Interest:			<b>24</b> Travel, meals, and entertainment:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel	<b>24a</b>	
<b>b</b> Other	<b>16b</b>		<b>b</b> Deductible meals and entertainment (see instructions)	<b>24b</b>	
<b>17</b> Legal and professional services	<b>17</b>	<b>50</b>	<b>25</b> Utilities	<b>25</b>	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a			<b>26</b> Wages (less employment credits)	<b>26</b>	
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7			<b>27a</b> Other expenses (from line 48)	<b>27a</b>	
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).			<b>b</b> <b>Reserved for future use</b>	<b>27b</b>	
<b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30				<b>28</b>	<b>50</b>
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29.				<b>29</b>	<b>200</b>
• If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> .					
• If a loss, you <b>must</b> go to line 32.				<b>30</b>	
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions).					
• If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> , (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> .				<b>31</b>	<b>200</b>
• If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.					
				<b>32a</b>	<input type="checkbox"/> All investment is at risk.
				<b>32b</b>	<input type="checkbox"/> Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2014

DAA

**SCHEDULE C  
(Form 1040)****Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

**2014**Attachment  
Sequence No. **09**Department of the Treasury  
Internal Revenue Service

(99)

► **Information about Schedule C and its separate instructions is at [www.irs.gov/schedulec](http://www.irs.gov/schedulec).**  
 ► **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

Name of proprietor

**KAROL J. STEWART****A** Principal business or profession, including product or service (see instructions)**CUSTOM PICTURE FRAMING****B** Enter code from instructions► **812990****C** Business name. If no separate business name, leave blank.**WEATHERSFIELD ART GROUP, LLC****D** Enter business tax identification number (EIN) (see instr.)**E** Business address (including suite or room no.) ► **1201 MOORE AVE, APT 2110**

City, town or post office, state, and ZIP code

**PORTLAND****TX 78374****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►**G** Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on losses☒ Yes ☐ No**H** If you started or acquired this business during 2014, check here**I** Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions)☐ Yes ☒ No**J** If "Yes," did you or will you file required Forms 1099?☐ Yes ☐ No**Part I Income**

<b>1</b>	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	<input type="checkbox"/>	<b>1</b>	
<b>2</b>	Returns and allowances		<b>2</b>	
<b>3</b>	Subtract line 2 from line 1		<b>3</b>	
<b>4</b>	Cost of goods sold (from line 42)		<b>4</b>	<b>1,335</b>
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3		<b>5</b>	<b>-1,335</b>
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		<b>6</b>	
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6		<b>7</b>	<b>-1,335</b>

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b>	Advertising	<b>8</b>		<b>18</b>	Office expense (see instructions)	<b>18</b>	
<b>9</b>	Car and truck expenses (see instructions)	<b>9</b>		<b>19</b>	Pension and profit-sharing plans	<b>19</b>	
<b>10</b>	Commissions and fees	<b>10</b>		<b>20</b>	Rent or lease (see instructions):		
<b>11</b>	Contract labor (see instructions)	<b>11</b>		<b>a</b>	Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b>	Depletion	<b>12</b>		<b>b</b>	Other business property	<b>20b</b>	
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>		<b>21</b>	Repairs and maintenance	<b>21</b>	
<b>14</b>	Employee benefit programs (other than on line 19)	<b>14</b>		<b>22</b>	Supplies (not included in Part III)	<b>22</b>	
<b>15</b>	Insurance (other than health)	<b>15</b>		<b>23</b>	Taxes and licenses	<b>23</b>	
<b>16</b>	Interest:			<b>24</b>	Travel, meals, and entertainment:		
<b>a</b>	Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b>	Travel	<b>24a</b>	
<b>b</b>	Other	<b>16b</b>		<b>b</b>	Deductible meals and entertainment (see instructions)	<b>24b</b>	
<b>17</b>	Legal and professional services	<b>17</b>	<b>100</b>	<b>25</b>	Utilities	<b>25</b>	
<b>28</b>	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a			<b>26</b>	Wages (less employment credits)	<b>26</b>	
<b>29</b>	Tentative profit or (loss). Subtract line 28 from line 7			<b>27a</b>	Other expenses (from line 48)	<b>27a</b>	
<b>30</b>	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).			<b>b</b>	<b>Reserved for future use</b>	<b>27b</b>	
	<b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30			<b>28</b>		<b>28</b>	<b>100</b>
<b>31</b>	<b>Net profit or (loss).</b> Subtract line 30 from line 29.			<b>29</b>		<b>29</b>	<b>-1,435</b>
	• If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> .			<b>30</b>		<b>30</b>	
	• If a loss, you <b>must</b> go to line 32.			<b>31</b>		<b>31</b>	<b>-1,435</b>
<b>32</b>	If you have a loss, check the box that describes your investment in this activity (see instructions).			<b>32a</b>	<input checked="" type="checkbox"/> All investment is at risk.		
	• If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> , (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> .			<b>32b</b>	<input type="checkbox"/> Some investment is not at risk.		
	• If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.						

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Schedule C (Form 1040) 2014

**KAROL J. STEWART**Schedule C (Form 1040) 2014 **CUSTOM PICTURE FRAMING**Page **2****Part III Cost of Goods Sold** (see instructions)

<b>33</b>	Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input checked="" type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)	
<b>34</b>	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation .....	<b>35</b> <b>1,335</b>
<b>36</b>	Purchases less cost of items withdrawn for personal use .....	<b>36</b>
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself .....	<b>37</b>
<b>38</b>	Materials and supplies .....	<b>38</b>
<b>39</b>	Other costs .....	<b>39</b>
<b>40</b>	Add lines 35 through 39 .....	<b>40</b> <b>1,335</b>
<b>41</b>	Inventory at end of year .....	<b>41</b>
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 .....	<b>42</b> <b>1,335</b>

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

<b>43</b>	When did you place your vehicle in service for business purposes? (month, day, year) ► .....	
<b>44</b>	Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your vehicle for:	
	<b>a</b> Business .....	<b>b</b> Commuting (see instructions) .....
		<b>c</b> Other .....
<b>45</b>	Was your vehicle available for personal use during off-duty hours? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>47a</b>	Do you have evidence to support your deduction? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b>	If "Yes," is the evidence written? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part V Other Expenses.** List below business expenses not included on lines 8-26 or line 30.

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<b>48</b>	<b>Total other expenses.</b> Enter here and on line 27a .....
	<b>48</b>



# EXHIBIT D

**STATEMENT PURSUANT TO RCFC 9(m)(2)(A)**

1. Refund is sought for the tax year ending December 31, 2014.
2. The taxes were paid on April 15, 2015, through withholding at Austin, Texas, in the amount of \$5,100.
3. The return was filed on August 12, 2018, in Austin, Texas.
4. The names and address of the taxpayers appearing on the return are: Jeffrey A. Sartain and Karol J. Stewart, 1201 Moore Ave., Apt 2110, Portland, Texas 78374-1811.
5. The claim for refund (the 2014 form 1040), was filed on October 12, 2018, in Austin, Texas.
6. The taxpayer identification number of the Plaintiffs are the same as the taxpayers, as they are the same persons.

# EXHIBIT E



PORTLAND  
 120 LANG RD  
 PORTLAND  
 TX  
 78374-2626  
 4872150374  
 (800) 275-8777 9:07 AM  
 10/12/2018  
 Product Description Sale Qty Final Price  
 First-Class Mail Large Envelope (Domestic) (AUSTIN, TX 73301) (Weight: 0 Lb 1.50 Oz) (Estimated Delivery Date) (Monday 10/15/2018) Certified 1 \$3.45  
 Return Receipt 1 \$2.75  
 Total \$7.41  
 Credit Card Remitd (Card Name: VISA) \$7.41  
 (Account #: XXXXXXXXXXXX1349)  
 (Approval #: 015520)  
 (Transaction #: 307)  
 (AID: A0000000031010)  
 (AL: VISA CREDIT)  
 (PIN: Not Required Capital One Visa)  
 Chip)

Text your tracking number to 28777  
 (2USPS) to get the latest status.  
 Standard Message and Data rates may  
 apply. You may also visit [www.usps.com](http://www.usps.com)  
 USPS Tracking or call 1-800-222-1811.

7018 0360 0000 8915 7876

**U.S. Postal Service™**  
**CERTIFIED MAIL® RECEIPT**  
*Domestic Mail Only*

For delivery information, visit our website at [www.usps.com](http://www.usps.com)®.

**AUSTIN, TX 73301**

**Certified Mail Fee \$3.45**

**Extra Services & Fees (check box, add fee as appropriate)**

☐ Return Receipt (hardcopy) \$2.75  
☐ Return Receipt (electronic) \$0.00  
☐ Certified Mail Restricted Delivery \$0.00  
☐ Adult Signature Required \$0.00  
☐ Adult Signature Restricted Delivery \$0.00

**Postage \$1.21**

**Total Postage and Fees \$7.41**

**Sent To**

**Street and Apt. No., or PO Box No.**

**City, State, ZIP+4®**

**PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions**

**OFFICIAL USE**

**0374 31**

**10/12/2018**

**PORTLAND TX**

**USPS**

# EXHIBIT F

 <https://m.usps.com/m/TrackCon>

1



Add a tracking number



**7018036000089157876**



**Delivered:**

AUSTIN, TX 73301 on October  
15, 2018 at 11:25 am

**Expected Delivery on:**

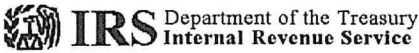
On Time:  
Monday, October 15, 2018 by  
8:00pm



UPDATED 12/11/2018 5:34 AM



# EXHIBIT G



IRS, STOP 6525  
KANSAS CITY MO 64999-0025

9307110756605172417703

In reply refer to: 0345437540  
Dec. 19, 2018 LTR 105C 0  
354-78-3884 201412 30  
Input Op: 0336537540 00001181  
BODC: SB

JEFFREY A SARTAIN & KAROL J STEWART  
1201 MOORE AVE APT 2110  
PORTLAND TX 78374-1811



000432

**CERTIFIED MAIL**

Taxpayer identification number: [REDACTED]  
Kind of tax: Individual  
Amount of claim: \$5,100.00

Date of claims received: Oct. 16, 2018  
Tax period: Dec. 31, 2014

Dear Taxpayer:

**WE CAN'T ALLOW YOUR CLAIM**

We disallowed your claim for credit for the tax period listed at the top of this letter.

**WHY WE CAN'T ALLOW YOUR CLAIM**

You filed your original tax return more than 3 years after the due date. Your tax return showed an overpayment; however, we can't allow your claim for credit or refund of this overpayment because you filed your return late.

We can only credit or refund an overpayment on a return you file within 3 years from its due date. We consider tax you withheld and estimated tax as paid on the due date (i.e., April 15) for filing your tax return. We treat the amount of the allowable earned income credit that exceeds the actual income tax you owe in a similar manner as these prepaid credits.

**WHAT TO DO IF YOU DISAGREE**

If you don't agree with our decision, you can file suit to recover tax, penalties, or other amounts, with the United States District Court that has jurisdiction or with the United States Court of Federal Claims. These courts are part of the judicial branch of the federal government and have no connection with the IRS.

The law gives you 2 years from the date of this letter to file suit.



Dec. 19, 2018 LTR 105C 0  
201412 30  
Input Op: 00001183

JEFFREY A SARTAIN & KAROL J STEWART  
1201 MOORE AVE APT 2110  
PORTLAND TX 78374-1811



000432

to a medically-determined physical or mental impairment that could result in death or that lasts (or can be expected to last) continuously for at least twelve months. A physician's written statement is required as proof of financial disability. Please review Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund, for more information about these exceptions.

You have the right to appeal our decision to disallow your claim. You can represent yourself before Appeals or you can have an attorney, certified public accountant, enrolled agent, or any other person authorized to practice before the IRS represent you. To have someone represent you, attach Form 2848, Power of Attorney and Declaration of Representative, (or similar written power of attorney) to your written statement. If we don't hear from you within 30 days from the date of this letter, we will process your case with the information we have now.

For claims \$25,000 or less, you can request a small dollar case appeal. You must prepare a formal protest for a disallowed claim over \$25,000.

To request a small dollar case appeal:

1. Prepare a written statement that you want to appeal to the Office of Appeals.
2. List the tax periods or years and disallowed items you disagree with and why you don't agree with each item.
3. Provide your name, address, taxpayer identification number, daytime telephone number, and a copy of this letter.
4. Mail your appeal request to the address at the top of the first page of this letter.

To prepare a formal protest:

1. Prepare a written statement that you want to appeal to the Office of Appeals.
2. List the tax periods or years and disallowed items you disagree with and why you don't agree with each item.
3. Provide your name, address, taxpayer identification number, daytime telephone number, and a copy of this letter.
4. Include a detailed statement of facts with names, amounts, locations, etc., to support your reasons for disputing the disallowance.
5. If you know the particular law or authority that supports your position, identify that law or authority by providing a legal citation.
6. Sign the perjury statement below and include it with your written appeal. If your authorized representative prepares the

Dec. 19, 2018 LTR 105C 0  
201412 30  
Input Op: 0001185

JEFFREY A SARTAIN & KAROL J STEWART  
1201 MOORE AVE APT 2110  
PORTLAND TX 78374-1811



000432

visiting our website at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or by calling  
800-TAX-FORM (800-829-3676).

Sincerely yours,

A handwritten signature in cursive script, reading "Paul J. Morgan", written in dark ink.

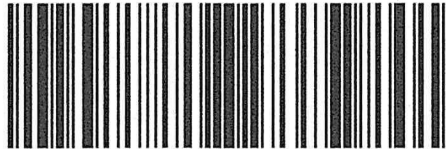
Paul J. Morgan  
Field Dir., Accounts Management

Enclosures:  
Copy of this letter  
Publication 1  
Envelope  
.



**IRS** Department of the Treasury  
Internal Revenue Service

IRS, STOP 6525  
KANSAS CITY MO 64999-0025



9307 1107 5660 5172 4177 03

000432.112923.329142.30840 2 MB 0.424 1750



JEFFREY A SARTAIN & KAROL J STEWART  
1201 MOORE AVE APT 2110  
PORTLAND TX 78374-1811

000432

CUT OUT AND RETURN THE VOUCHER IMMEDIATELY BELOW IF YOU ONLY HAVE AN INQUIRY.  
DO NOT USE IF YOU ARE MAKING A PAYMENT.

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,  
EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window.

0345437540

BODCD-SB

Use for inquiries only

Letter Number: LTR0105C  
Letter Date : 2018-12-19  
Tax Period : 201412



\*354783884\*

INTERNAL REVENUE SERVICE  
IRS, STOP 6525  
KANSAS CITY MO 64999-0025

JEFFREY A SARTAIN & KAROL J STEWART  
1201 MOORE AVE APT 2110  
PORTLAND TX 78374-1811

JW SART 30 0 201412 670 000000000000

The IRS address must appear in the window.

0345437540

BODCD-SB

Use for payments

Letter Number: LTR0105C  
Letter Date : 2018-12-19  
Tax Period : 201412



\*354783884\*

INTERNAL REVENUE SERVICE  
KANSAS CITY MO 64999-0150

JEFFREY A SARTAIN & KAROL J STEWART  
1201 MOORE AVE APT 2110  
PORTLAND TX 78374-1811

W SART 30 0 201412 670 000000000000